

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 2097 - SB 1966**

March 27, 2011

**SUMMARY OF BILL:** Prohibits the Department of Revenue (DOR) from collecting severance tax on certain minerals until the first day of the month occurring at least 45 days after, rather than 30 days after, the receipt of a certified copy of the county resolution authorizing the collection of such severance taxes.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Based on the information provided by DOR, any impact to severance tax collections as a result of extending this time period will not be significant.
- No fiscal impact to state or local government.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "James W. White".

James W. White, Executive Director

/rnc

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